

**Village of Muttontown
Annual Financial Report
For the Fiscal Period 06/01/2024 - 05/31/2025**

Village of Muttontown
Annual Financial Report
For the Fiscal Period 06/01/2024 - 05/31/2025

Authorization

Article 3, Section 30 of the General Municipal Law

1. ***Every Municipal Corporation*** shall annually make a report of its financial condition to the Comptroller. Such report shall be made by the Chief Fiscal Officer of such Municipal Corporation***
5. All reports shall be certified by the officer making the same and shall be filed with the Comptroller*** it shall be the duty of the incumbent officer at the time such reports are required to be filed with the Comptroller to file such report***

Certification Statement

I, Joe Russo (LG280463403310A), hereby certify that I am the Chief Financial Officer of the Village of Muttontown, and that the information provided in the Annual Financial Report of the Village of Muttontown for the fiscal year ended 05/31/2025, is true and correct to the best of my knowledge and belief.

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Financial Statements

Financial information for the following funds and accounts groups are included in the Annual Financial Report filed by your government for the fiscal year ended 2025 and has been used by the OSC as the basis for preparing this Annual Financial Report for the fiscal year ended 2025:

List of funds being used

- A - General
- CM - Miscellaneous Special Revenue
- TE - Private Purpose Trust
- K - Schedule of Non-Current Government Assets
- W - Schedule of Non-Current Government Liabilities

All amounts included in this Annual Financial Report for 2025 represent data filed by your government with OSC as reviewed and adjusted where necessary.

Village of Muttontown
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**A - General
Balance Sheet**

| | 05/31/2025 | 05/31/2024 | 05/31/2023 |
|---|-----------------------|-----------------------|-----------------------|
| Assets and Deferred Outflows | | | |
| Assets | | | |
| Cash and Cash Equivalents | | | |
| 200 - Cash | \$8,785,628.00 | \$6,771,381.00 | \$6,571,949.00 |
| 210 - Petty Cash | \$150.00 | \$150.00 | \$150.00 |
| Total for Cash and Cash Equivalents | \$8,785,778.00 | \$6,771,531.00 | \$6,572,099.00 |
| Net Taxes Receivable | | | |
| 260 - Taxes Receivable Overdue | \$134,587.00 | \$90,287.00 | \$66,595.00 |
| Total for Net Taxes Receivable | \$134,587.00 | \$90,287.00 | \$66,595.00 |
| Total for Assets | \$8,920,365.00 | \$6,861,818.00 | \$6,638,694.00 |
| Total for Assets and Deferred Outflows | \$8,920,365.00 | \$6,861,818.00 | \$6,638,694.00 |

Village of Muttontown
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For the Fiscal Period 06/01/2024 - 05/31/2025

**A - General
Balance Sheet**

| | 05/31/2025 | 05/31/2024 | 05/31/2023 |
|--|-----------------------|-----------------------|-----------------------|
| Liabilities, Deferred Inflows and Fund Balances | | | |
| Liabilities | | | |
| Payables | | | |
| 600 - Accounts Payable | \$472,037.00 | \$123,509.00 | \$725,794.00 |
| 730 - Guaranty & Bid Deposits | \$932,312.00 | \$889,221.00 | \$796,305.00 |
| Total for Payables | \$1,404,349.00 | \$1,012,730.00 | \$1,522,099.00 |
| Other Liabilities | | | |
| 688 - Other Liabilities | \$376,205.00 | \$376,205.00 | \$376,204.00 |
| <i>Other Liabilities</i> | | | |
| Total for Other Liabilities | \$376,205.00 | \$376,205.00 | \$376,204.00 |
| Total for Liabilities | \$1,780,554.00 | \$1,388,935.00 | \$1,898,303.00 |
| Deferred Inflows | | | |
| Deferred Inflows of Resources | | | |
| 694 - Deferred Taxes | \$134,587.00 | \$90,287.00 | \$66,595.00 |
| <i>Deferred Inflow of Resources</i> | | | |
| Total for Deferred Inflows of Resources | \$134,587.00 | \$90,287.00 | \$66,595.00 |
| Total for Deferred Inflows | \$134,587.00 | \$90,287.00 | \$66,595.00 |
| Fund Balance | | | |
| Assigned Fund Balance | | | |
| 914 - Assigned Appropriated Fund Balance | \$992,993.00 | \$672,060.00 | \$591,179.00 |

Village of Muttontown
Annual Financial Report
For the Fiscal Period 06/01/2024 - 05/31/2025

**A - General
Balance Sheet**

| | 05/31/2025 | 05/31/2024 | 05/31/2023 |
|--|-----------------------|-----------------------|-----------------------|
| 915 - Assigned Unappropriated Fund Balance | \$962,165.00 | \$919,770.00 | \$882,939.00 |
| Total for Assigned Fund Balance | \$1,955,158.00 | \$1,591,830.00 | \$1,474,118.00 |
| Unassigned Fund Balance | | | |
| 917 - Unassigned Fund Balance | \$5,050,066.00 | \$3,790,766.00 | \$3,199,677.00 |
| Total for Unassigned Fund Balance | \$5,050,066.00 | \$3,790,766.00 | \$3,199,677.00 |
| Total for Fund Balance | \$7,005,224.00 | \$5,382,596.00 | \$4,673,795.00 |
| Total for Liabilities, Deferred Inflows and Fund Balances | \$8,920,365.00 | \$6,861,818.00 | \$6,638,693.00 |

Village of Muttontown
Annual Financial Report
For the Fiscal Period 06/01/2024 - 05/31/2025

**A - General
Results of Operations**

| | 05/31/2025 | 05/31/2024 | 05/31/2023 |
|--|-----------------------|-----------------------|-----------------------|
| Revenues and Other Sources | | | |
| Revenues | | | |
| Property Taxes | | | |
| 1001 - Real Property Taxes | \$3,800,369.00 | \$3,817,555.00 | \$3,593,261.00 |
| Total for Property Taxes | \$3,800,369.00 | \$3,817,555.00 | \$3,593,261.00 |
| Property Tax Items | | | |
| 1081 - Other Payments In Lieu of Taxes | \$17,544.00 | \$17,198.00 | \$19,917.00 |
| 1090 - Interest and Penalties on Real Prop Taxes | \$38,063.00 | \$37,142.00 | \$38,409.00 |
| Total for Property Tax Items | \$55,607.00 | \$54,340.00 | \$58,326.00 |
| Non-Property Tax Items | | | |
| 1120 - Non Property Tax Distribution by County | \$9,265.00 | \$18,530.00 | - |
| 1130 - Utilities Gross Receipts Tax | \$153,769.00 | \$102,885.00 | \$116,026.00 |
| 1170 - Franchise Tax | - | \$47,302.00 | \$48,403.00 |
| Total for Non-Property Tax Items | \$163,034.00 | \$168,717.00 | \$164,429.00 |
| Departmental Income | | | |
| 1520 - Police Fees | \$1,740,054.00 | \$1,567,387.00 | \$1,311,038.00 |
| 1560 - Safety Inspection Fees | \$1,177,847.00 | \$883,814.00 | \$860,257.00 |
| 2110 - Zoning Fees | \$60,750.00 | \$53,000.00 | \$46,625.00 |
| 2115 - Planning Board Fees | \$37,750.00 | \$27,750.00 | \$22,000.00 |
| Total for Departmental Income | \$3,016,401.00 | \$2,531,951.00 | \$2,239,920.00 |

Village of Muttontown
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**A - General
Results of Operations**

| | 05/31/2025 | 05/31/2024 | 05/31/2023 |
|--|---------------------|---------------------|---------------------|
| Use of Money and Property | | | |
| 2401 - Interest and Earnings | \$379,189.00 | \$278,734.00 | \$105,329.00 |
| 2410 - Rental of Real Property | \$82,917.00 | \$81,107.00 | \$79,679.00 |
| Total for Use of Money and Property | \$462,106.00 | \$359,841.00 | \$185,008.00 |
| Licenses and Permits | | | |
| 2590 - Permits Other | \$45,790.00 | \$33,635.00 | \$31,575.00 |
| Total for Licenses and Permits | \$45,790.00 | \$33,635.00 | \$31,575.00 |
| Fines and Forfeitures | | | |
| 2610 - Fines and Forfeited Bail | \$177,665.00 | \$152,213.00 | \$80,495.00 |
| Total for Fines and Forfeitures | \$177,665.00 | \$152,213.00 | \$80,495.00 |
| Sales of Property and Compensation for Loss | | | |
| 2655 - Sales Other | \$10,872.00 | \$4,126.00 | \$7,337.00 |
| 2680 - Insurance Recoveries | \$36,793.00 | \$18,108.00 | \$5,509.00 |
| Total for Sales of Property and Compensation for Loss | \$47,665.00 | \$22,234.00 | \$12,846.00 |
| Other Revenues | | | |
| 2701 - Refunds of Prior Year Expenditures | - | - | \$345.00 |
| Total for Other Revenues | \$0.00 | \$0.00 | \$345.00 |
| State Aid | | | |
| 3001 - State Aid Revenue Sharing | \$9,971.00 | \$9,971.00 | \$9,971.00 |
| 3005 - State Aid Mortgage Tax | \$140,161.00 | \$136,820.00 | \$250,550.00 |

Village of Muttontown
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**A - General
Results of Operations**

| | 05/31/2025 | 05/31/2024 | 05/31/2023 |
|---|-----------------------|-----------------------|-----------------------|
| 3089 - State Aid Other <i>Grants, TMA, CWSSI, Letech</i> | \$742,710.00 | - | - |
| 3501 - State Aid Consolidated Highway Aid | \$169,529.00 | \$210,276.00 | \$556,915.00 |
| 3589 - State Aid Other Transportation | \$26,612.00 | \$84,418.00 | \$33,813.00 |
| 3960 - State Aid Emergency Disaster Assistance | - | - | \$10,465.00 |
| Total for State Aid | \$1,088,983.00 | \$441,485.00 | \$861,714.00 |
| Total for Revenues | \$8,857,620.00 | \$7,581,971.00 | \$7,227,919.00 |
| Other Sources | | | |
| Operating Transfers | | | |
| 5031 - Interfund Transfers | - | - | \$866,119.00 |
| Total for Operating Transfers | \$0.00 | \$0.00 | \$866,119.00 |
| Total for Other Sources | \$0.00 | \$0.00 | \$866,119.00 |
| Total for Revenues and Other Sources | \$8,857,620.00 | \$7,581,971.00 | \$8,094,038.00 |

Village of Muttontown
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**A - General
Results of Operations**

| | 05/31/2025 | 05/31/2024 | 05/31/2023 |
|---|---------------------|---------------------|---------------------|
| Expenditures and Other Uses | | | |
| Expenditures | | | |
| General Government Support | | | |
| Judicial | | | |
| 11101 - Municipal Court - Personal Services | \$68,218.00 | \$65,661.00 | \$62,898.00 |
| 11104 - Municipal Court - Contractual | \$89,120.00 | \$61,736.00 | \$93,638.00 |
| Total for Judicial | \$157,338.00 | \$127,397.00 | \$156,536.00 |
| Executive | | | |
| 12104 - Mayor - Contractual | \$344.00 | \$4,117.00 | \$4,106.00 |
| Total for Executive | \$344.00 | \$4,117.00 | \$4,106.00 |
| Finance | | | |
| 13204 - Auditor - Contractual | \$7,600.00 | \$9,070.00 | \$6,520.00 |
| 13251 - Treasurer - Personal Services | \$137,079.00 | \$117,511.00 | \$113,189.00 |
| 13254 - Treasurer - Contractual | \$77,442.00 | \$55,347.00 | \$66,509.00 |
| 13554 - Assessment - Contractual | \$38,205.00 | \$26,026.00 | \$18,160.00 |
| Total for Finance | \$260,326.00 | \$207,954.00 | \$204,378.00 |
| Municipal Staff | | | |
| 14204 - Law - Contractual | \$154,943.00 | \$306,256.00 | \$277,981.00 |
| 14404 - Engineer - Contractual | \$8,470.00 | \$5,130.00 | \$2,603.00 |
| 14504 - Elections - Contractual | \$4,715.00 | \$216.00 | \$1,406.00 |

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**A - General
Results of Operations**

| | 05/31/2025 | 05/31/2024 | 05/31/2023 |
|--|-----------------------|-----------------------|-----------------------|
| Total for Municipal Staff | \$168,128.00 | \$311,602.00 | \$281,990.00 |
| Shared Services | | | |
| 16204 - Operation of Plant - Contractual | \$65,289.00 | \$44,622.00 | \$55,779.00 |
| Total for Shared Services | \$65,289.00 | \$44,622.00 | \$55,779.00 |
| Special Items | | | |
| 19104 - Unallocated Insurance - Contractual | \$85,187.00 | \$63,824.00 | \$62,431.00 |
| 19204 - Municipal Association Dues - Contractual | \$2,630.00 | \$5,653.00 | \$6,826.00 |
| 19304 - Judgements and Claims - Contractual | \$59,214.00 | \$55,799.00 | \$4,401.00 |
| Total for Special Items | \$147,031.00 | \$125,276.00 | \$73,658.00 |
| Total for General Government Support | \$798,456.00 | \$820,968.00 | \$776,447.00 |
| Public Safety | | | |
| Law Enforcement | | | |
| 31201 - Police - Personal Services | \$3,441,708.00 | \$3,056,042.00 | \$2,950,047.00 |
| 31204 - Police - Contractual | \$255,179.00 | \$216,601.00 | \$266,754.00 |
| 31208 - Police - Employee Benefits | \$397,080.00 | \$376,777.00 | \$305,992.00 |
| Total for Law Enforcement | \$4,093,967.00 | \$3,649,420.00 | \$3,522,793.00 |
| Fire Protection | | | |
| 34104 - Fire Protection - Contractual | \$332,885.00 | \$321,889.00 | \$310,133.00 |
| Total for Fire Protection | \$332,885.00 | \$321,889.00 | \$310,133.00 |

Village of Muttontown
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**A - General
Results of Operations**

| | 05/31/2025 | 05/31/2024 | 05/31/2023 |
|---|-----------------------|-----------------------|-----------------------|
| Other Public Safety | | | |
| 36201 - Safety Inspection - Personal Services | \$96,874.00 | \$73,687.00 | \$73,187.00 |
| 36204 - Safety Inspection - Contractual | \$12,803.00 | \$1,489.00 | \$1,736.00 |
| Total for Other Public Safety | \$109,677.00 | \$75,176.00 | \$74,923.00 |
| Total for Public Safety | \$4,536,529.00 | \$4,046,485.00 | \$3,907,849.00 |
| Transportation | | | |
| Highway | | | |
| 51101 - Maintenance of Roads - Personal Services | \$111,511.00 | \$106,201.00 | \$101,871.00 |
| 51104 - Maintenance of Roads - Contractual | \$305,721.00 | \$382,169.00 | \$736,484.00 |
| 51122 - Permanent Improvements Highway - Equipment and Capital Outlay | \$100,000.00 | \$399,987.00 | \$193,083.00 |
| 51424 - Snow Removal - Contractual | \$96,277.00 | \$44,126.00 | \$10,273.00 |
| 51824 - Street Lighting - Contractual | \$34,079.00 | \$7,694.00 | \$11,155.00 |
| Total for Highway | \$647,588.00 | \$940,177.00 | \$1,052,866.00 |
| Total for Transportation | \$647,588.00 | \$940,177.00 | \$1,052,866.00 |
| Culture and Recreation | | | |
| Culture | | | |
| 79892 - Culture And Recreation, Other - Equipment and Capital Outlay <i>Beautification</i> | \$10,000.00 | \$4,225.00 | \$45,960.00 |
| Total for Culture | \$10,000.00 | \$4,225.00 | \$45,960.00 |

Village of Muttontown
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**A - General
Results of Operations**

| | 05/31/2025 | 05/31/2024 | 05/31/2023 |
|--|-----------------------|-----------------------|-----------------------|
| Total for Culture and Recreation | \$10,000.00 | \$4,225.00 | \$45,960.00 |
| Home and Community Services | | | |
| General Environment | | | |
| 80104 - Zoning - Contractual | \$16,114.00 | \$10,394.00 | \$8,209.00 |
| 80204 - Planning and Surveys - Contractual | \$8,064.00 | \$7,183.00 | \$4,609.00 |
| Total for General Environment | \$24,178.00 | \$17,577.00 | \$12,818.00 |
| Total for Home and Community Services | \$24,178.00 | \$17,577.00 | \$12,818.00 |
| Employee Benefits | | | |
| Employee Benefits | | | |
| 90108 - State Retirement System - Employee Benefits | \$49,957.00 | \$40,382.00 | \$31,452.00 |
| 90158 - Police Retirement - Employee Benefits | \$814,661.00 | \$669,208.00 | \$523,904.00 |
| 90308 - Social Security - Employee Benefits | \$236,067.00 | \$212,313.00 | \$212,088.00 |
| 90408 - Workers' Compensation - Employee Benefits | \$35,086.00 | \$35,777.00 | \$36,485.00 |
| 90558 - Disability Insurance - Employee Benefits | \$642.00 | \$678.00 | \$1,280.00 |
| 90608 - Hospital, Medical and Dental Insurance - Employee Benefits | \$81,828.00 | \$85,381.00 | \$89,626.00 |
| Total for Employee Benefits | \$1,218,241.00 | \$1,043,739.00 | \$894,835.00 |
| Total for Employee Benefits | \$1,218,241.00 | \$1,043,739.00 | \$894,835.00 |
| Total for Expenditures | \$7,234,992.00 | \$6,873,171.00 | \$6,690,775.00 |
| Total for Expenditures and Other Uses | \$7,234,992.00 | \$6,873,171.00 | \$6,690,775.00 |

Village of Muttontown
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**A - General
Changes in Fund Balance**

| | 05/31/2025 | 05/31/2024 | 05/31/2023 |
|---|----------------|----------------|----------------|
| Analysis of Changes in Fund Balance | | | |
| 8021 - Fund Balance - Beginning of Year | \$5,382,596.00 | \$4,673,796.00 | \$3,308,305.00 |
| 8015 - Prior Period Adjustment OR Change in Accounting Principle - Decrease in Fund Balance | - | - | \$37,772.00 |
| 8022 - Restated Fund Balance - Beginning of Year | \$5,382,596.00 | \$4,673,796.00 | \$3,270,533.00 |
| Add Revenues and Other Sources | \$8,857,620.00 | \$7,581,971.00 | \$8,094,038.00 |
| Deduct Expenditures and Other Uses | \$7,234,992.00 | \$6,873,171.00 | \$6,690,775.00 |
| 8029 - Fund Balance - End of Year | \$7,005,224.00 | \$5,382,596.00 | \$4,673,796.00 |

Village of Muttontown
Annual Financial Report
For the Fiscal Period 06/01/2024 - 05/31/2025

**A - General
Adopted Budget Summary**

| | 05/31/2026 | 05/31/2025 | 05/31/2024 |
|--|-----------------------|-----------------------|-----------------------|
| Estimated Revenues and Other Sources | | | |
| Estimated Revenue | | | |
| 1049 - Est Rev - Property Taxes | \$3,876,314.00 | \$3,866,729.00 | \$3,861,232.00 |
| 1099 - Est Rev - Property Tax Items | \$50,000.00 | \$58,000.00 | \$55,000.00 |
| 1199 - Est Rev - Non-Property Tax Items | \$149,000.00 | \$164,000.00 | \$164,000.00 |
| 2199 - Est Rev - Departmental Income | \$822,000.00 | \$713,500.00 | \$688,500.00 |
| 2499 - Est Rev - Use of Money and Property | \$225,000.00 | \$155,100.00 | \$123,100.00 |
| 2599 - Est Rev - Licenses and Permits | \$23,000.00 | \$24,000.00 | \$28,200.00 |
| 2649 - Est Rev - Fines and Forfeitures | \$125,000.00 | \$100,000.00 | \$80,000.00 |
| 2699 - Est Rev - Sales of Property and Compensation for Loss | \$3,300.00 | \$3,200.00 | \$2,700.00 |
| 2799 - Est Rev - Other Revenues | \$1,889,599.00 | \$1,740,054.00 | \$1,567,387.00 |
| 3099 - Est Rev - State Aid | \$319,165.00 | \$267,065.00 | \$340,717.00 |
| Total for Estimated Revenue | \$7,482,378.00 | \$7,091,648.00 | \$6,910,836.00 |
| Estimated Other Sources | | | |
| 599 - Appropriated Fund Balance | \$992,993.00 | \$672,061.00 | \$591,179.00 |
| Total for Estimated Other Sources | \$992,993.00 | \$672,061.00 | \$591,179.00 |
| Total for Estimated Revenues and Other Sources | \$8,475,371.00 | \$7,763,709.00 | \$7,502,015.00 |

Village of Muttontown
Annual Financial Report
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**A - General
Adopted Budget Summary**

| | 05/31/2026 | 05/31/2025 | 05/31/2024 |
|--|-----------------------|-----------------------|-----------------------|
| Estimated Appropriations and Other Uses | | | |
| Estimated Appropriations | | | |
| 1999 - App - General Government Support | \$1,040,717.00 | \$998,416.00 | \$912,652.00 |
| 3999 - App - Public Safety | \$4,608,993.00 | \$4,452,341.00 | \$4,122,780.00 |
| 5999 - App - Transportation | \$892,471.00 | \$644,011.00 | \$1,029,926.00 |
| 8999 - App - Home and Community Services | \$34,955.00 | \$34,550.00 | \$34,850.00 |
| 9199 - App - Employee Benefits | \$1,898,235.00 | \$1,634,391.00 | \$1,401,807.00 |
| Total for Estimated Appropriations | \$8,475,371.00 | \$7,763,709.00 | \$7,502,015.00 |
| Total for Estimated Appropriations and Other Uses | \$8,475,371.00 | \$7,763,709.00 | \$7,502,015.00 |

Village of Muttontown
Annual Financial Report
For the Fiscal Period 06/01/2024 - 05/31/2025

**CM - Miscellaneous Special Revenue
Balance Sheet**

| | 05/31/2025 | 05/31/2024 | 05/31/2023 |
|---|---------------------|---------------------|---------------------|
| Assets and Deferred Outflows | | | |
| Assets | | | |
| Cash and Cash Equivalents | | | |
| 200 - Cash | \$632,403.00 | \$604,538.00 | \$580,330.00 |
| Total for Cash and Cash Equivalents | \$632,403.00 | \$604,538.00 | \$580,330.00 |
| Total for Assets | \$632,403.00 | \$604,538.00 | \$580,330.00 |
| Total for Assets and Deferred Outflows | \$632,403.00 | \$604,538.00 | \$580,330.00 |

Village of Muttontown
Annual Financial Report
For the Fiscal Period 06/01/2024 - 05/31/2025

**CM - Miscellaneous Special Revenue
Balance Sheet**

| | 05/31/2025 | 05/31/2024 | 05/31/2023 |
|--|---------------------|---------------------|---------------------|
| Liabilities, Deferred Inflows and Fund Balances | | | |
| Fund Balance | | | |
| Assigned Fund Balance | | | |
| 915 - Assigned Unappropriated Fund Balance | \$632,403.00 | \$604,538.00 | \$580,330.00 |
| Total for Assigned Fund Balance | \$632,403.00 | \$604,538.00 | \$580,330.00 |
| Total for Fund Balance | \$632,403.00 | \$604,538.00 | \$580,330.00 |
| Total for Liabilities, Deferred Inflows and Fund Balances | \$632,403.00 | \$604,538.00 | \$580,330.00 |

Village of Muttontown
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**CM - Miscellaneous Special Revenue
Results of Operations**

| | 05/31/2025 | 05/31/2024 | 05/31/2023 |
|---|--------------------|--------------------|--------------------|
| Revenues and Other Sources | | | |
| Revenues | | | |
| Use of Money and Property | | | |
| 2401 - Interest and Earnings | \$27,865.00 | \$24,208.00 | \$16,014.00 |
| Total for Use of Money and Property | \$27,865.00 | \$24,208.00 | \$16,014.00 |
| Total for Revenues | \$27,865.00 | \$24,208.00 | \$16,014.00 |
| Total for Revenues and Other Sources | \$27,865.00 | \$24,208.00 | \$16,014.00 |

Village of Muttontown
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**CM - Miscellaneous Special Revenue
Results of Operations**

| | 05/31/2025 | 05/31/2024 | 05/31/2023 |
|---|---------------|---------------|---------------------|
| Expenditures and Other Uses | | | |
| Other Uses | | | |
| Interfund Transfers | | | |
| Interfund Transfers | | | |
| 99019 - Transfers to Other Funds - Interfund Transfer | - | - | \$866,119.00 |
| Total for Interfund Transfers | \$0.00 | \$0.00 | \$866,119.00 |
| Total for Interfund Transfers | \$0.00 | \$0.00 | \$866,119.00 |
| Total for Other Uses | \$0.00 | \$0.00 | \$866,119.00 |
| Total for Expenditures and Other Uses | \$0.00 | \$0.00 | \$866,119.00 |

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**CM - Miscellaneous Special Revenue
Changes in Fund Balance**

| | 05/31/2025 | 05/31/2024 | 05/31/2023 |
|--|--------------|--------------|----------------|
| Analysis of Changes in Fund Balance | | | |
| 8021 - Fund Balance - Beginning of Year | \$604,538.00 | \$580,330.00 | \$1,430,435.00 |
| 8022 - Restated Fund Balance - Beginning of Year | \$604,538.00 | \$580,330.00 | \$1,430,435.00 |
| Add Revenues and Other Sources | \$27,865.00 | \$24,208.00 | \$16,014.00 |
| Deduct Expenditures and Other Uses | \$0.00 | \$0.00 | \$866,119.00 |
| 8029 - Fund Balance - End of Year | \$632,403.00 | \$604,538.00 | \$580,330.00 |

Village of Muttontown
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**TE - Private Purpose Trust
Statement of Net Position**

| | 05/31/2025 | 05/31/2024 | 05/31/2023 |
|---|---------------|---------------|---------------|
| Assets and Deferred Outflows | | | |
| Total for Assets and Deferred Outflows | \$0.00 | \$0.00 | \$0.00 |

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**TE - Private Purpose Trust
Statement of Net Position**

| | 05/31/2025 | 05/31/2024 | 05/31/2023 |
|---|---------------|---------------|---------------|
| Liabilities, Deferred Inflows and Net Position | | | |
| Total for Liabilities, Deferred Inflows and Net Position | \$0.00 | \$0.00 | \$0.00 |

Village of Muttontown
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**TE - Private Purpose Trust
Results of Operations**

| | 05/31/2025 | 05/31/2024 | 05/31/2023 |
|--------------------------------------|------------|------------|------------|
| Revenues and Other Sources | | | |
| Total for Revenues and Other Sources | \$0.00 | \$0.00 | \$0.00 |

Village of Muttontown
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**TE - Private Purpose Trust
Results of Operations**

| | 05/31/2025 | 05/31/2024 | 05/31/2023 |
|--|---------------|---------------|---------------|
| Expenditures and Other Uses | | | |
| Total for Expenditures and Other Uses | \$0.00 | \$0.00 | \$0.00 |

Village of Muttontown
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**TE - Private Purpose Trust
Changes in Net Position**

| | 05/31/2025 | 05/31/2024 | 05/31/2023 |
|--|------------|------------|------------|
| Analysis of Changes in Net Position | | | |
| 8021 - Net Position - Beginning of Year | \$0.00 | \$0.00 | \$0.00 |
| 8022 - Restated Net Position - Beginning of Year | \$0.00 | \$0.00 | \$0.00 |
| Add Revenues and Other Sources | \$0.00 | \$0.00 | \$0.00 |
| Deduct Expenditures and Other Uses | \$0.00 | \$0.00 | \$0.00 |
| 8029 - Net Position - End of Year | \$0.00 | \$0.00 | \$0.00 |

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K - Schedule of Non-Current Government Assets
Schedule of Non-Current Government Assets

| | 05/31/2025 | 05/31/2024 | 05/31/2023 |
|---|-----------------------|-----------------------|-----------------------|
| Non-Current Assets | | | |
| Non-Depreciable Capital Assets | | | |
| 101 - Land | \$1,302,513.00 | \$1,302,513.00 | \$1,302,513.00 |
| Total for Non-Depreciable Capital Assets | \$1,302,513.00 | \$1,302,513.00 | \$1,302,513.00 |
| Depreciable Capital Assets | | | |
| 102 - Buildings | \$145,849.00 | \$145,849.00 | \$145,849.00 |
| 103 - Improvements Other Than Buildings | \$57,288.00 | \$57,288.00 | \$57,288.00 |
| 104 - Machinery and Equipment | \$465,915.00 | \$447,331.00 | \$447,331.00 |
| Total for Depreciable Capital Assets | \$669,052.00 | \$650,468.00 | \$650,468.00 |
| Total for Non-Current Assets | \$1,971,565.00 | \$1,952,981.00 | \$1,952,981.00 |

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W - Schedule of Non-Current Government Liabilities
Schedule of Non-Current Government Liabilities

| | 05/31/2025 | 05/31/2024 | 05/31/2023 |
|---|-----------------------|-----------------------|-----------------------|
| Long-Term Obligations | | | |
| Other Long-Term Obligations | | | |
| 638 - Net Pension Liability Proportionate Share | \$3,822,622.00 | \$3,165,618.00 | \$3,132,331.00 |
| Total for Other Long-Term Obligations | \$3,822,622.00 | \$3,165,618.00 | \$3,132,331.00 |
| Total for Long-Term Obligations | \$3,822,622.00 | \$3,165,618.00 | \$3,132,331.00 |

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Supplemental Schedules

The Supplemental Schedules includes the following schedules:

- Statement of Indebtedness
- Bond Repayment
- Bank Reconciliation
- Employee and Retiree Benefits

Village of Muttontown
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Statement of Indebtedness

You have indicated you have no debt data to report.

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Bond Repayment

No Bonds Reported in the Statement of Indebtedness.

Village of Muttontown
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Bank Reconciliation

Accounts

| Account No. | Account Type | Associated Fund(s) | Bank Balance | Deposits In Transit | Outstanding Checks | Adjustments | Total |
|-------------|--------------|--------------------|----------------|---------------------|--------------------|-------------|----------------|
| 1968 | Checking | A | \$565,587.00 | \$0.00 | \$0.00 | \$0.00 | \$565,587.00 |
| 2231 | Checking | A | \$12,265.00 | \$0.00 | \$0.00 | \$0.00 | \$12,265.00 |
| 1950 | Checking | A | \$14,157.00 | \$14,654.00 | (\$53,346.00) | \$0.00 | (\$24,535.00) |
| 2299 | Checking | A | \$4,936,295.00 | \$0.00 | \$0.00 | \$0.00 | \$4,936,295.00 |
| 2265 | Checking | CM | \$632,403.00 | \$0.00 | \$0.00 | \$0.00 | \$632,403.00 |
| 2312 | Checking | A | \$723,807.00 | \$0.00 | \$0.00 | \$0.00 | \$723,807.00 |
| 2281 | Checking | A | \$615,724.00 | \$0.00 | \$0.00 | \$0.00 | \$615,724.00 |
| 2142 | Checking | A | \$1,233,418.00 | \$0.00 | \$0.00 | \$0.00 | \$1,233,418.00 |
| 2168 | Checking | A | \$169,147.00 | \$0.00 | \$0.00 | \$0.00 | \$169,147.00 |
| 2257 | Checking | A | \$318,462.00 | \$0.00 | \$0.00 | \$0.00 | \$318,462.00 |
| 2273 | Checking | A | \$112,549.00 | \$0.00 | \$0.00 | \$0.00 | \$112,549.00 |
| 2304 | Checking | A | \$114,882.00 | \$0.00 | \$0.00 | \$0.00 | \$114,882.00 |

Village of Muttontown
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| Accounts | | | | | | | |
|----------------------------|--------------|--------------------|----------------|---------------------|--------------------|-------------|----------------|
| Account No. | Account Type | Associated Fund(s) | Bank Balance | Deposits In Transit | Outstanding Checks | Adjustments | Total |
| 9916 | Checking | A | \$8,027.00 | \$0.00 | \$0.00 | \$0.00 | \$8,027.00 |
| Total | | | \$9,456,723.00 | \$14,654.00 | (\$53,346.00) | \$0.00 | \$9,418,031.00 |
| Total Cash From Financials | | | | | | | \$9,418,031.00 |

Village of Muttontown
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Bank Reconciliation

Collateralization of Cash

| | |
|--|------------------------|
| Total Bank Balance | \$9,456,723.00 |
| FDIC Insurance | \$1,404,605.00 |
| Collateralized with Securities held in possession of the municipality or its agent or otherwise secured | \$8,932,901.00 |
| Total of FDIC Insurance and Collateralized with securities held in possession of the municipality or its agent or otherwise secured | \$10,337,506.00 |

Investments and Collateralization of Investments

| | |
|---|--------|
| Investments From Financials | \$0.00 |
| Market Value as of Fiscal Year End Date | \$0.00 |
| Collateralized with Securities held in possession of the municipality or its agent or otherwise secured | \$0.00 |

Village of Muttontown
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Employee and Retiree Benefits

Total Number

| Full Time Employees | Part Time Employees | Volunteers with Paid Benefits | Retirees with Paid Benefits |
|---------------------|---------------------|-------------------------------|-----------------------------|
| 20 | | | |

Number Receiving Benefits

| Benefit | Amount | Full Time | Part Time | Volunteer | Retiree |
|--|-----------------------|-----------|-----------|-----------|---------|
| State Retirement System | \$49,957.00 | 4 | | | |
| Police Retirement | \$814,661.00 | 15 | | | |
| Fire Retirement | \$0.00 | 0 | | | |
| Local Pension Fund | \$0.00 | 0 | | | |
| Social Security | \$236,067.00 | 20 | | | |
| Worker's Compensation | \$35,086.00 | 20 | | | |
| Life Insurance | \$6,034.00 | 16 | | | |
| Unemployment Insurance | | | | | |
| Disability Insurance | \$642.00 | 20 | | | |
| Hospital, Medical and Dental Insurance | \$472,874.00 | 20 | | | |
| Union Welfare Benefits | | | | | |
| Supplemental Benefit Payments to Disabled Firefighters | | | | | |
| Employee Benefits, Other | | | | | |
| Total Employee Benefits Paid | \$1,615,321.00 | | | | |